STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 974-1629

TO: Redevelopment Commissions, Counties, Cities, and Towns

FROM: Matthew Parkinson, Deputy Commissioner

RE: Submission of Notice of Excess Assessed Value through Gateway

DATE: June 8, 2016

On March 24, 2016, Governor Pence signed into law Senate Enrolled Act 321-2016 ("SEA 321"), which introduced various legislative changes to the budget process. Effective upon passage, SEA 321 changed the date by which redevelopment commissions must report the notice ("Notice") of the amount of excess assessed value, if any, within tax increment finance ("TIF") allocation areas that will be released to taxing units. Redevelopment commissions must provide the notice to county auditors, the fiscal body of the unit that established the redevelopment commission, and each taxing unit that is wholly or partially located within a TIF allocation area. Redevelopment commissions must also provide a copy of the same report to the Department of Local Government Finance ("Department") in an electronic format.

Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law. This memorandum will address the procedures for submitting the report to the Department. Additional relevant memoranda include:

- Redevelopment Commission Responsibilities Regarding Excess Assessed Valuation, released on May 10, 2016 (http://www.in.gov/dlgf/files/pdf/160510 - Jones Memo - Redevelopment Commission Responsibilities Regarding Excess Assessed Valuation .pdf).
- Budget Streamlining, released on March 30, 2016
 (http://www.in.gov/dlgf/files/pdf/160330 Schaafsma Memo Budget Streamlining.pdf).

Gateway Submission Procedures

Redevelopment commissions will submit the Notice to the Department through Gateway's Budget application.

To access the Budget application, users should go to http://Gateway.in.gov and login through the Local Officials login link. Instructions on submitting the Notice may be found here: http://in.gov/dlgf/9107.htm.

In addition to the upload, redevelopment commissions submitting a Notice indicating that they have excess assessed value are encouraged to email Assistant Budget Director Dan Jones at djones@dlgf.in.gov to indicate the dollar amount of the excess assessed value. Redevelopment commissions indicating that they do not have excess assessed value still must upload the Notice to Gateway, but do not need to email Dan Jones.

Redevelopment commissions that have emailed their 2016 Notices for 2017 budgets still must upload them through Gateway.

Gateway Login Credentials

State law (IC 36-7-14-39, IC 36-7-14-48, IC 36-7-14-52, IC 36-7-15.1-26, IC 36-7-15.1-35, IC 36-7-15.1-53, and IC 36-7-15.1-62) provides that the redevelopment commission is responsible for reporting the Notice. Because the upload is located within the Budget application, the Department will also accept transmission of the Notice by taxing unit fiscal officers, including auditors, clerk-treasurers, controllers, and their staff. Redevelopment commissions are encouraged to work closely with their taxing unit's fiscal officers to verify that the Notice is uploaded.

Please note that by the statutes listed above, it is ultimately the responsibility of the redevelopment commission to ensure the Notice is submitted to the Department, regardless of which user completes the submission within Gateway.

Contact Information

Questions related to the submission of the Notice may be directed to the Department's Gateway support team at gateway@dlgf.in.gov or (317) 234-4480. Questions related to the contents of the Notice may be directed to Assistant Budget Director Dan Jones at djones@dlgf.in.gov or (317) 232-0651. Questions may also be directed to Deputy Commissioner Matthew Parkinson at mparkinson@dlgf.in.gov or (317) 232-3759.